

**701—16.9(422,423) Materials and supplies sold to retail stores.** Receipts from the sale of materials and supplies to retail stores for their use and not for resale shall be subject to tax. The retail store is the final buyer and ultimate consumer of such items as fuel, cash registers, adding machines, typewriters, stationery, display fixtures and numerous other commodities which are not sold by the store to its customers.

This rule is intended to implement Iowa Code sections 422.42, 422.43, 423.1(1), and 423.2.